

SIKKIM



GOVERNMENT GAZETTE

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No. 338

**GOVERNMENT OF SIKKIM
COMMERCIAL TAXES DIVISION
FINANCE DEPARTMENT
GANGTOK**

No. 05 /2020-Integrated Tax/Sikkim

Date: 24th June, 2020

NOTIFICATION

In exercise of the powers conferred by section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), read with sub-section (1) of section 50 and section 148 of the Sikkim Goods and Services Tax Act, 2017 (09 of 2017), the Government, on the recommendations of the Council, hereby makes the following further amendment in notification of the Government of Sikkim, Finance Department, No. 6/2017 – Integrated Tax, dated the 28th June, 2017, namely:—

In the said notification, in the first paragraph, for the first proviso, the following proviso shall be substituted, namely:—

"Provided that the rate of interest per annum shall be as specified in column (3) of the Table given below for the period mentioned therein, for the class of registered persons mentioned in the corresponding entry in column (2) of the said Table, who are required to furnish the returns in FORM GSTR-3B, but fail to furnish the said return along with payment of tax for the months mentioned in the corresponding entry in column (4) of the said Table by the due date, namely:—

Table

S. No.	Class of registered persons	Rate of interest	Tax period
(1)	(2)	(3)	(4)
1.	Taxpayers having an aggregate turnover of more than rupees 5 crores in the preceding financial year	Nil for first 15 days from the due date, and 9 per cent thereafter till 24 th day of June, 2020	February, 2020, March 2020, April, 2020
2.	Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding	Nil till the 30 th day of June, 2020, and	February, 2020

	financial year, whose principal place of business is in the States of Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana or Andhra Pradesh or the Union territories of Daman and Diu and Dadra and Nagar Haveli, Puducherry, Andaman and Nicobar Islands and Lakshadweep	9 percent thereafter till the 30 th day of September, 2020	
		Nil till the 3 rd day of July, 2020, and 9 percent thereafter till the 30 th day of September, 2020	March, 2020
		Nil till the 6 th day of July, 2020, and 9 percent thereafter till the 30 th day of September, 2020	April, 2020
		Nil till the 12 th day of September, 2020, and 9 percent thereafter till the 30 th day of September, 2020	May, 2020
		Nil till the 23 rd day of September, 2020, and 9 percent thereafter till the 30 th day of September, 2020	June, 2020
		Nil till the 27 th day of September, 2020, and 9 percent thereafter till the 30 th day of September, 2020	July, 2020
3.	Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year, whose principal place of business is in the States of Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand or Odisha or the Union territories of Jammu and Kashmir, Ladakh, Chandigarh and Delhi	Nil till the 30 th day of June, 2020, and 9 per cent thereafter till the 30 th day of September, 2020	February, 2020
		Nil till the 5 th day of July, 2020, and 9 per cent thereafter till the 30 th day of September, 2020	March, 2020

	Nil till the 9 th day of July, 2020, and 9 percent thereafter till the 30 th day of September, 2020	April, 2020
	Nil till the 15 th day of September, 2020, and 9 percent thereafter till the 30 th day of September, 2020	May, 2020
	Nil till the 25 th day of September, 2020, and 9 percent thereafter till the 30 th day of September, 2020	June, 2020
	Nil till the 29 th day of September, 2020, and 9 percent thereafter till the 30 th day of September, 2020	July, 2020.".

**Jigme Dorjee Bhutia
Secretary
Commercial Taxes Division
Finance Department**